



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Charles E. Bell, M.D.
Executive Deputy Commissioner

May 11, 2000

Mr. Mike Sullivan, Executive Director
The Presbyterian Center, Inc.
1318 Broadway
Lubbock, Texas 79401

Dear Mr. Sullivan:

We have reviewed the audit report on The Presbyterian Center, Inc. for the year ended December 31, 1999. The report was prepared by Bolinger, Segars, Gilbert & Moss, Certified Public Accountants. We reviewed the report to determine if The Presbyterian Center, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, The Presbyterian Center, Inc. met the audit requirements of OMB Circular A-133 for the year ended December 31, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
Single Audit Coordinator
Internal Audit Division

Audit Number: 99-0717